

**THE HON'BLE SRI JUSTICE J.CHELAMESWAR
and
THE HON'BLE SRI JUSTICE D. APPA RAO**

W.P. No.21580 of 2006

Dated: 18.10.2006

Between:-

M/s. Docking Engineers Co. Private Limited,
Visakhapatnam.

..Petitioner

And

The Commercial Tax Officer,
Nampally, Hyderabad and 2 others..

..Respondents

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ORDER (Per JC,J) :

The petitioner, a private limited company, carrying business as works contractor, is an assessee on the rolls of the 1st respondent-the Commercial Tax Officer, Kurupam Market Circle, Visakhapatnam under the provisions of A.P.G.S.T. Act.

2. For the assessment year 1999-2000, the liability of the petitioner came to be assessed by the 1st respondent under the above-mentioned Act by an order dated 23-03-2002. The 2nd respondent by his order dated 10-03-2006, exercising the powers vested on him under sub section (2) of Section 20 of the Act, revised the assessment order and came to the conclusion that the petitioner is liable to pay an amount of tax whatever determined by the assessing authority.

3. Aggrieved by the same, the petitioner carried appeal before the Sales Tax Appellate Tribunal. During the pendency of the appeal, the petitioner approached the 3rd respondent-the Joint Commissioner (CT) Legal, Hyderabad, for stay of recovery of the disputed tax. The said application was rejected by the 3rd respondent by his order dated 31-08-2006. Hence, the present writ petition.

4. Heard the learned Government Pleader for Commercial Taxes.

5. In the circumstances, we are of the opinion that the

matter can be disposed of directing the respondents not to take any coercive steps for recovery of the disputed tax on condition of the petitioner deposits 50% of the disputed tax within a period of four weeks from today. The amount of tax, if any already paid other than the undisputed tax, the same shall be given credit to while computing the above mentioned 50% of tax. No costs.

J.CHELAMESWAR,J

October 18, 2006

D.APPA RAO,J

KVR